



# Tarrant County Veterans Council

~~PO BOX 407~~ 2019 N. RIVERSIDE DRIVE  
Fort Worth, Texas 76101 FT. WORTH, TX. 761

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President

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MAY 21, 1997

FILE # ML-39579-97  
I.D. # 39579

RECEIVED

MAY 29 1997

Opinion Committee

HONORABLE DAVID COUNTS  
TEXAS HOUSE OF REPRESENTATIVES  
POST OFFICE BOX 2910  
AUSTIN, TEXAS, 78768-2910

RQ-1014

DEAR DAVID:

CONGRATULATIONS ON YOUR GOOD WORK IN PASSING  
THE VETERANS NURSING HOME LEGISLATION.

I NEED A FAVOR!

IT IS A SHAME FOR D.A.V. MEMBERS TO HAVE TO PAY  
DOUBLE TAXATION ON FARMS WE BOUGHT UNDER THE V.L.B. PROGRAM.  
MY AMENDMENT THAT PASSED 85-14 LAST SESSION AND THEN DIED  
IN THE SENATE DUE TO A FILIBUSTER ON ANOTHER BILL WOULD HAVE  
KILLED THE FIVE YEAR ROLL BACK TAX. CRADDICK KILLED IT THIS  
YEAR BUT THAT'S HISTORY.

PLEASE ASK THE ATTORNEY GENERAL FOR AN OPINION  
ON THESE TWO QUESTIONS THAT WILL HELP A BUNCH OF US D.A.V.  
MEMBERS KNOW WHERE WE STAND.

A VETERAN BUYS A FARM UNDER THE V.L.B. PROGRAM  
AND PAYS AG VALUE TAXES UNTIL HE SELLS THE FARM--WHEN THE  
FARM IS SOLD THE SELLER THEN HAS TO PAY FIVE YEAR ROLL BACK  
TAXES ON THE APPRAISED VALUE OF THE LAND PLUS PENALTIES  
AND INTEREST FOR EACH OF THE FIVE YEARS.

IS PAYING AG VALUE TAXES AND LATER PAYING APPRAISED  
VALUE TAXES FOR THE SAME PERIODS OF TIME ON THE SAME LAND  
UNLAWFUL, OR PROHIBITED BY OUR TEXAS STATUTES OR CONSTITUTION  
OR PROHIBITED BY THE EQUAL PROTECTION CLAUSE OF THE U.S.  
CONSTITUTION?

IF THESE TWO TAXES OF AG VALUE AND APPRAISED VALUE  
ARE LEGAL, IS IT LEGAL TO COLLECT PENALTIES AND INTEREST ON  
THE FIVE YEAR ROLL BACK TAXES, OR SHOULD ONLY BACK TAXES BE  
ALLOWED?

PLEASE REWORD OR WRITE THESE WORDS INTO A PROPER  
REQUEST FOR AN A.G. OPINION. DAVID, WE D.A.V. MEMBERS NEED  
THIS OPINION. I THINK THE A.G. WILL RULE WITH US ON THE  
PENALTIES AND INTEREST.



State of Texas  
House of Representatives

David Counts  
State Representative

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MAY 27 1997

GOVERNMENTAL INQUIRY  
UNIT

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FAX (512) 482-9210

☐ District Office  
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Knox City, Texas 79529  
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FAX (817) 658-3802

Member:  
Natural Resources, Chairman  
State Affairs  
E-Mail: david.counts@house.state.tx.us

May 26, 1997

Mr. Layton Black  
Office of the Attorney General  
P.O. Box 12548  
Austin, Texas 78711

~~Dear Mr. Black:~~

*Layton:*

I received the enclosed letter from Representative Willis today regarding a opinion he would like on double taxation on farms bought under the V.L.B. programs.

If you have questions or need further information, please contact Lisa Edmondson in my Austin office at 463-0480. Thank you for your time and assistance.

Sincerely,

*David*

David Counts

DC/le

Enclosures (1)

